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MONTANA PROPERTY TAXES: A COMPENDIUM OF STATUTES

STATE COMMISSION ON LOCAL GOVERNMENT
STAFF PAPER

Finance Study Report No. 5
June 30, 1975

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PREFACE

The 1974 Act creating the State Commission on Local Government provides: "The Commission shall make a detailed and thorough study of local government structure, powers, services, finance and state-local relations. The Commission shall prepare a revised code of local government law based on its studies and may make other recommendations for the improvement of local government."

To ensure a thorough study of local government finances the Commission had directed the Staff to conduct a study of local government finances, to prepare a revised code of laws regulating local government finance and finance administration that will be consistent with accepted and prudent principles of governmental accounting and to recommend supplemental sources of revenue for local governments.

In the course of this study, the Staff will be issuing reports dealing with the many facets of local government finance. The subjects for these reports will include the compilation and analysis of local government finance data, the collection and examination of present state statues, the possible application of various alternative methods of supplementing the property tax with other revenue sources and other subjects dealing with local government finance and finance administration.

The reports are designed not only to provide the Staff's findings concerning the present status of local government finance in Montana, but also to provide local governments, the State executive and legislative branches and the public in general, an opportunity to review and comment on the direction of the Staff's work.

This report contains a listing of the authorized property taxes that may be utilized by the State and local governments in Montana.

DALE A. HARRIS
DIRECTOR

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INTRODUCTION

This publication summarizes the sections of the Revised Codes of Montana, 1947 that authorizes the levying of property taxes by the state, counties, cities, towns, school districts and special districts. However, a major problem arises in the understanding of what the statutes authorize in terms of tax or special assessment.

The statutes appear to use "tax" and "special assessment" interchangebly and many times as synonyms. Because of this usage, there is considerable confusion as to what is a tax and what is a special assessment. The Montana Supreme Court has ruled:

> A 'special assessment' differs from a tax in that a tax is levied for the general public good while an assessment is imposed against specific property to defray the cost of a specific benefit to the property, the benefit to be commensurate with the assessment.

Vail v. Custer County, 132 Mont. 205.

The staff of the State Commission on Local Government has researched the many definitions used for tax and special assessment. On the basis of that research, the staff will use the definitions formulated by the National Committee on Governmental Accounting in the publication, Governmental Accounting, Auditing, and Financial Reporting (Ann Arbor: Cushing-Malloy, Inc. 1968).

TAX: "Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit."

> SPECIAL ASSESSMENT: A compulsory levy made by a local government against certain properties to defray part of all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of specific benefit to such properties.

The wording contained in the compendium reflects the wording of the present statutes. No effort has been made to change the intent of the Revised Codes of Montana, 1947.

Stephen Turkiewicz
Project Coordinator

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
		S T A T E T A X E S		
	General Fund	No Limit	84-713	For support and maintenance of state government. Determined by the Department of Revenue.
	University Millage Fund	6 mills	84-3804	For support and maintenance improvement o the University System. The levy is limited to 6 mills annually for a 10 year period (1969-78) inclusive) on all taxabl property in the state.
	Brands Enforcement Division	9 mills - other livestock* 6 mills - sheep*	84-5211	To aid in the payment of general expenses of the Division - 2 mills on sheep, 3 mills on other livestock
	Animal Health Division	9 mills - all livestock*	84-5211	For expenses incurred in the investigatic control and suppression of livestock diseases - 3 mills on assessed value.
	Livestock Predatory Control Fund	4 1/2 mills - sheep* 3 mills - other livestock*	84-5214	For protection against predatory animals 1 mill on assessed value of other livestock, 1 1/2 mills on sheep.

*Because of the wording of the statutes the tax is levied against the assessed value of the livestock rather than the taxable value. Assessed value is three times as great as taxable value, and the Attorney General has ruled "a levy of one and a half mills on the assessed value equals four and one half mills on the taxable value." 25 Opinions of the Attorney General No. 2 (1952)

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
		C O U N T Y W I D E T A X E S		
	General Fund Tax	27 mills[a]	16-1015	(a) Mill levy shall not exceed 27 mills for the counties of 4th, 5th, 6th, and 7t classes.
		25 mills[b]		(b) Mill levy shall not exceed 25 mills for the counties of 1st, 2nd, and 3rd classes.
	Road Fund Tax	15 mills[a]	32-3601	(a) Mill levy shall not exceed 15 mills for counties of 4th, 5th, 6th, and 7th classes.
		12 mills[b]		(b) Mill levy shall not exceed 12 mills for counties of 1st, 2nd, and 3rd classes Applies to all taxable property in county except within corporate limits of cities and towns, which by ordinance may provide for like taxes for street and alley purposes.
	Bridge Fund Tax	3 mills[a]	32-3602	(a) Basic County Limit not exceeding 3 mills.
		4 mills[b]		(b) Where all bridges exceed 4000 ft. in length and Taxable Value of County is $4,000,000 or less, levy not exceeding 4 mills.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
		5 mills[C]		(c) Where all bridges exceed 6000 ft. in length and Taxable Value of County exceeds $4,000,000, but is less than $20,000,000 levy not exceeding 5 mills.
	Poor Fund Tax	13 1/2 mills	71-106	For the care of indigent, sick and otherwise dependent poor.
	Bond Sinking and Interest	No Limit	16-2039	The board of county commissioners must levy a tax annually sufficient to pay all interest and principal on bonds becoming due during the year. A separate levy must be made for each series or issues of bonds (general obligation debt only)
	County Fair	1 1/2 mills	16-1406	County commissioners may levy an annual tax not to exceed 1 1/2 mills for securing equipping, maintaining and operating a county fair. Up to $3,500 of the County Fair Fund may be expended for taking care of an exhibit from the county at any state fair.
	County Library	3 mills	44-220 44-219.1	Applies to all taxable property in county, but city and town councils may withdraw and property within corporate limits becomes exempt from tax.
	Joint City-County Library	3 mills	44-220 44-219.1	The governing body of a county may establish and maintain a joint city-county library, the county may levy 3 mills to fund its share of the city-county library.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Extension Services	No Limit	16-1130	County commissioners may appropriate money from the general fund of the county or they may levy an annual tax on extension work in agriculture and home economics. No limit fixed in amount of lev
	Airport	2 mills	1-804	Tax levied for establishing, maintaining, and operating airports.
	Joint Airport Ventures	2 mills	1-804	When city or town councils and county commissioners jointly establish an airpor each may levy a tax not to exceed 2 mills on the taxable value of the property of the county, city or town.
	Airport Deficiency Fund	No Limit	1-916	Municipal and regional airport authoriti may authorize a general levy tax of no limit for payment of bonds if a deficienc in funds exist.
	Special Bridge Fund	5 mills	32-3604	May levy a special tax not to exceed 5 mills on taxable property in the county to defray the cost of any bridge required to be constructed and maintained by the county. Tax applies only in those cases where the county is required to construct or maintain a bridge in any city or town.
	Additional Tax for Road and Bridge Construction	10 mills	32-3605	For constructing roads and bridges, count commissioners may make an additional levy of not more than 10 mills, when authorize by majority of votes cast at an election at which question is submitted to qualified voters.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	City-County Planning Board	2 mills[a] 3 mills[b] 4 mills[c] 5 mills[d] 6 mills[e]	11-3825	Levies can be imposed as follows: (a) 1st class county 2 mills. (b) 2nd class county 3 mills. (c) 3rd class county 4 mills. (d) 4th class county 5 mills. (e) 5th, 6th and 7th classes 6 mills.
	City-County Emergency Fund	2 mills	11-4305	Provides for a county disaster committee and procedures for declaring an emergency.
	Public Ferry	2 mills	32-1518	For the purpose of constructing, maintaining and repairing public ferries.
	Ambulance Service	1 mill	69-3601	The governing body must receive a petition signed by 15% of the electors. A levy of 1 mill can be imposed on the taxable value of county, city, or town to defray costs.
	Open-space Land	1 mill	62-606	To provide for the construction, maintenance, operation, or repair of the property acquired as open-spaced land.
	Comprehensive Insurance	No Limit	82-4309	All political subdivisions have authority to levy an annual property tax in the amount necessary to pay the premium for comprehensive insurance, including corporate liability.
	Senior Citizen's Recreation	1 mill	71-1701	The governing body of a city, town, or county may establish and maintain recreational activities for the elderly.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Museum	1 mill	16-1164	For operation and maintenance of a museum
	Regional Mental Health Board	1 mill	80-2407	Should the county participate, the county commissioners may impose a tax to fund the county's share of the regional mental health board's budget.
	Board of Health	1 mill[a]	69-4508	(a) If the general fund of a county is not sufficient to meet the approved budge a levy of not more than 1 mill may be mad on the taxable valuation of all property in the county. This does not apply when the board has been financed under the below (b) section.
	City-County Board of Health	5 mills[b]	69-4508	(b) 1st and 2nd class counties part of total expenses is financed by a special levy of not more than 5 mills on the taxable valuation of all property outside the incorporated limits of the city parti cipating in the city-county board after approval of the governing body.
	Civic Center	2 mills	16-1179	For the purpose of maintaining, equipping and operating a civic center, also main-taining or equipping and operating a yout center or rec-center, or any combination thereof.
	Public Employee's Retirement	No Limit	68-1704	If employer contributions required to the retirement system exceed general fund sources, a tax may be imposed to raise the sufficient revenue.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Cemetery	2 mills	9-401	County commissioners may establish and conduct cemeteries in the county, or may establish and conduct jointly with any incorporated city or town a cemetery.
	County Park	No Limit	16-4802	Provides the Commission with power to contract indebtedness on behalf of the County not exceeding 3% of the value of the county including existing indebtedness and must be voted upon by the people.
	Consolidated County-City Government	No more than the combined general fund levies for the consolidating local governments.	11-3455	Tax levy for the city-county consolidated government may not be more than for the general fund purposes in the city and county which have been consolidated into a single government.
	Special Service District	20 mills	11-3458	Special Service Districts shall be limited to 20 mills.
	Rural Fire Control	No Limit	28-603	If general fund is budgeted to the full limit, the board may at any time fixed by law for levy and assessments of taxes, levy a tax at such rate as in its judgement will be necessary to raise such needed sum not to exceed $15,000.
	Economic Development	1 mill	11-4111	A tax not to exceed 1 mill may be levied after an affirmative vote of 51% of the voters.

LEVY LIMITATIONS

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Weed Control	2 mills	16-1717	County commissioners may appropriate money from the general fund or they may levy a tax not to exceed 2 mills to pay for the control of weeds on highways, public streets and municipally owned land.
	Insect Pest Control	1 mill	16-1152	County Commissioners may provide for extermination of insects, pests paying cost from general fund, and may levy a tax not exceeding 1 mill annually to reimburse general fund.
	Purebred Livestock Show	1/4 mill	46-2202	Commissioners may spend an amount annually from the general fund of the county not to exceed a sum equal to the proceeds from a 1/4 mill levy or they may make a special levy of 1/4 mill for this purpose.
	Local Government Study Commission	No limit	16-5113	A special tax on each dollar of taxable valuation of the taxable property of the local government may be levied to cover the expenses of the study commission in each of the fiscal years 1975, 1976, and 1977.
	District Fair	1 1/2 mills	16-1406	Two or more counties may form a district for holding a district fair. The board of county commissioners in counties in districts may levy an annual tax for maintenance and support of fair. Levy must not exceed 1 1/2 mills in county in which fair is held and 1 mill in other counties in district.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
		D I S T R I C T	T A X E S	
	Soil Conservation	1 1/2 mills[a]	76-208	(a) The regular assessment in any one year shall not exceed 1 1/2 mills on the dollar of total taxable valuation of real property within the district.
	Special Assessment	3 mills[b]	76-209	(b) The Commissioners may levy annually not to exceed 3 mills. This levy is known as a special assessment.
	Conservancy	2 mills[a]	89-3416	(a) District can borrow money limited to 5% of taxable valuation of real property of district. Directors may make an assessment of not to exceed 2 mills for meeting obligations not financed by fees, charges, etc.
		3 mills[b]	89-3416	(b) In addition to above levy, directors may make assessment of 3 mills to pay bonded indebtness.
	Cemetery	2 mills	9-209	County Commissioners shall levy a tax no more than 2 mills on all property in the district.

LEVY LIMITATIONS

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Mosquito Control	5 mills	16-4210	A tax not to exceed 5 mills may be levi on the total taxable valuation of all property situated within such distric defray the expenses of the district.
	Rodent Control	2 mills	16-1177	County commissioners may appropriate $10,000 from the General Fund and/or le a tax of 2 mills on the taxable valuati of all agricultural, horticultural, grazing and timbered lands and their im- provements.
	Planning and Zoning Commission	1 mill	16-4101	1 mill on real property may be levied to defray expenses of the commission.
	Fire Protection District	No Limit	11-2008	At the time of annual levy of taxes a special tax upon all property of the fi district may be levied for the purpose of buying and maintaining fire protecti and apparatus for that district. Also may be used for the payment of contract fire protection services between distri and incorporated cities and towns.
	Public Hospital District	3 mills	16-4309	The county commissioners are authorized to levy not in excess of 3 mills on tax able property within the district.
	Additional Public Hospital	3 mills	16-4309	If the maximum levy of 3 mills on tax- able property within the district is inadequate, an additional 3 mills may b levied.

LEVY LIMITATIONS

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Metropolitan Sanitary and Storm Sewer District Reserve Funds	2 mills	16-4416	County commissioners may assess a tax upon the taxable valuation not in excess of 2 mills to provide revenue for the reserve fund as set forth in Section 16-4417.
	DISTRICTS WITH USER CHARGES			
	Irrigation Districts	No Limit	89-1804	The Board of Commissioners of the district shall levy a tax on all lands in the district subject to taxation and assessment to meet interest and principal on all debts incurred by the district. *Pending recodification of statutes by the Department of Natural Resources (also must make an assessment for general administrative expenses of the district.)
	Water and Sewer Districts	No Limit	16-4528	The district has the power to charge rates for water furnished and also to levy taxes on all property within the district to pay operating expenses which are not paid by other means.
	Television Districts	No Limit	70-418	The county board shall levy a tax necessar to pay the expenses of the district.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	S P E C I A L L I V E S T O C K A N D S H E E P T A X E S			
	Livestock Protective Committee	25 cents per head	46-2704	A levy of not more than 25 cents per head on cattle may be imposed.
	Sheep Protective Committee	15 cents per head	46-2102	Owners of sheep may also petition to be included in a livestock protective committee-A license fee of not more than 15 cents a head may be imposed.
	Cattle Protective Committee			See livestock Protective Committee
		M U N I C I P A L W I D E T A X E S		
	All- Purpose Levy	65 mills	84-4701.2	City and town councils have the option to make an all-purpose exclusive annual mill levy not to exceed 65 mills. It shall not include any levy necessary to service bonded indebtedness or judgements or special improvement district revolving fund.
	General Fund	24 mills[a]	84-4701	(a) Support of general municipal and administrative services.
		5 mills[b]	84-4706	(b) Additonal voted levy for general services.
		15 mills[c]	84-4713	(c) Support of general services in cities which have exceeded limit of indebtedness

LEVY LIMITATIONS

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Streets and Alleys	12 mills	32-3601	City and town councils have the authority to levy taxes for street and alleys on property within corporate limits.
	Bond Sinking and Interest	No Limit	11-2322	A separate levy must be made for each series or issue of bonds. Monies go to sinking and interest fund.
	Park and Playground	7 mills	84-4701	City and town councils may levy an annual tax in addition to all other tax of not to exceed 7 mills for the purpose of procurring, equipping, and maintaining public parks, swimming pools, skating rinks, playgrounds, civic centers, youth centers, museums, and combinations thereof.
	Band and Recreation	1 mill	11-1011	Any city or town may expend funds from the band fund for the purpose of operating a program of public recreation and playgrounds.
	Public Employee's Retirement	No Limit	68-1704	Should the employees elect to join the PERS, the employers contribution required to the retirement system shall come from general fund sources. Should the require contributions exceed general fund sources a tax may be levied to raise sufficient revenues.
	City Free Library	4 1/2 mills	44-220	For the support of a city or town library

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Joint City-County Library	3 mills	44-220	The governing body of a county and city may establish and maintain a joint city-county library and levy a tax not to exceed 3 mills.
	Licensed Day Care Center	1 mill	10-802.1	The governing body of a city, town or municipality may levy 1 mill to establish and maintain licensed day care centers and homes.
	Cemetery	No Limit	9-306	City and town councils may levy taxes for cemetery purposes.
	Comprehensive Insurance	No Limit	82-4309	All political subdivisions have authority to levy an annual property tax in the amount necessary to pay the premium for comprehensive insurance, including corporate liability.
	Volunteer Fire Department	2 mills	11-1909	For the purpose of maintaining and supporting a volunteer fire department, a city or town not maintaining a paid fire department may levy a tax not to exceed 2 mills annually.
	Fireman's Disability Tax	4 mills	11-1912	Whenever the total amount of a fire department relief association fund is less than 2% of the taxable valuation of property within the limits of the municipality, the special tax levy shall not be less than 1 mill or more than 4 mills.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Airport Tax	2 mills	1-804	For establishment, maintenance, and operation of airports or landing fields, city or town councils may levy in addition to all other taxes an annual tax not exceedi 2 mills.
	Joint Airport Venture	2 mills	1-804	When city or town councils, and county commissioners jointly establish an airpor each may levy a tax not to exceed 2 mills on the taxable value of the property of county, city or town.
	Airport Deficiency	No Limit	1-916	Municipal and regional airport authoritie may authorize a general levy tax of no limit for payment of bonds if a deficienc in funds exists.
	Police Reserve	3 mills	11-1823	Cities and towns shall deposit in the fund an amount equal to 11% of the total salaries for the preceding month to activ police officers of that city, exclusive of over time and payments in lieu of sick leave and annual leave. In case the demand against the city for its deposits in such fund can not be met an additional levy not to exceed 3 mills may be levied.
	Health Insurance	2 mills - Police 2 mills - Firefighter	11-1024.2	All cities or towns shall levy a tax not to exceed 2 mills for health insurance fo police. 1st and 2nd class cities shall levy a tax for health insurance for fire-fighters not to exceed 2 mills.

LEVY LIMITATIONS

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	City Bus	1 1/2 mills	11-1022	Whenever the council deems it necessary to raise money in exces of the amount now allowed by law for such purpose, the question of such an additional levy, not to exceed 1 1/2 mills on all taxable property in such city, shall be submitted to vote of the legal voters either at a regular electi or at a special election.
	Planning Commission	2 mills	11-3825	Applies to all the property locat within the planning district. Further levies can be imposed:
		2 mills[a]		(a) 1st class city
		4 mills[b]		(b) 2nd class city
		6 mills[c]		(c) 3rd class city
		6 mills[d]		(d) towns
	Board of Health	1 mill	69-4508	If the general fund of a city is not sufficient to meet the approved budget, a levy of not more than 1 mill may be made on the taxable valuation of all property in the city in addition to all other levies authorized by law.
	City-County Board of Health	5 mills	69-4508-2-c-ii	To pay for costs incurred by participati in a city-county health board.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Judgement Tax	No Limit	11-1501	When a judgement is recovered against a city or town and there is not sufficient money in general fund to pay it, the council must levy a tax sufficient to pay it in full within 3 yrs. from date of presentation.
	Open-Space Land	1 mill	62-606	The purposes of this act are to authorize and enable public bodies to provide and preserve open-space land in urban area. The city or town may appropriate funds, levy taxes, and assessments not to exceed 1 mill.
	Special Improvement District Revolving Fund	No Limit	11-2270	In order to insure prompt payment of improvement district bonds or warrants, the city or town council may create and maintain a S.I.D. Revolving Fund by: (a) Transfers from the general fund. (b) Levying a tax, the proceeds from which, when added to the transfer from the general fund, will not exceed 5% of the principal amount of the then outstanding special improvement bonds and warrants.
	Ambulance Service	1 mill	69-3601	Same as county ambulance.
	Economic Development	1 mill	11-4111	A tax not to exceed 1 mill may be levied after an affirmative vote of 51% of the voters.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Senior Citizen Recreation	1 mill	71-1701	Purpose of the fund is limited to providing recreational and other activities to the elderly.
	Disaster Tax	2 mills	11-4305	The council shall estimate expenditures and levy an emergency millage. It shall not exceed 2 mills on the municipality's taxable valuation. All levies undertaking the act must pass by an unanimous vote of the appropriate body.
	Urban Renewal	No Limit	11-3907	If approved by the taxpayers the municipality will have power to borrow money, levy taxes, and assessments, issue revenue bonds and exercise powers of eminent domains.
	Local Government Study Commissions	No Limit	16-5113	A special tax on each dollar of taxable valuation of the taxable propert of local gov't. may be levied to cover th expenses of the study commission in each of the fiscal years 1975, 1976, and 1977.
	Water Supply Tax	No limit	11-2218	A city or town council may contrac an indebtedness by borrowing money or issuing bonds within the 5% limitation of all indebtedness upo favorable vote of the taxpayers, for the purpose of erecting public buildings, sewage treatment, etc. and to levy taxes without limit to meet such indebtedness.

LEVY LIMITATIONS

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	MUNICIPAL DISTRICT WITH USER CHARGES			
	Noxious Weed	No Limit	11-985	City and town councils may require property owners to exterminate noxious weeds on their lots and one-half of the street or road abutting thereon, and in case of failure of property owners to comply, the city may exterminate the weeds and levy a special tax against the property to defray the costs.
	Garbage Removal	Fee not to exceed costs of removal of the matter, garbage or ashes.	11-909	A city or town may regulate the disposition and removal of ashes, garbage, or other offensive matter in any street, alley, or on public grounds or any premises, and levy the cost of such removal as a special tax against the property from which removed. Applies only to property from which garbage is removed.
	Water, Sewer, and Gas-Pipe Connection	No Limit	11-2203	Fee applies only to property for which connections are made.
	MUNICIPAL IMPROVEMENT DISTRICTS			
	Street Sprinkling	No Limit	11-2266	City or town councils may create one or more sprinkling districts for sprinkling streets with water, oil, or other dust polliative, and assess not less than 75% of cost in each district against property therein. Applies to all taxable lots within district.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
				Where work represents either a minor or major repaving project, it cannot be financed by special improvement district taxes by the creation of a sprinkling district, but must be financed under Section 11-2401.
	Special Lighting	No Limit	11-2251	City or town councils may create one or more districts, for special lighting any street or highway, and require not less than 1/4 nor more than 3/4 of cost of installation and maintenance to be paid by a special tax on the property situated therein. Tax may be levied annually to pay cost of maintenance. Applies only to taxable lands with the district.
	Flood Control	No Limit	89-3309	The act provides for assessment, the issuance of general obligation bonds upon election thereon and the levying of taxes for their payment.
	Boulevard and Trees	No Limit	11- 2224	For the maintenance and preservation of trees and grass planted in a special improvement district.
	Special Improvement District	No Limit	11-2214	Applies to all lots and parcels of land in districts. Assessments are made according to area or frontage.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	S T A T E -- W I D E E D U C A T I O N A L T A X E S			
	Deficiency Levy for Public Schools	None	75-6921	If estimated state equalization level is less than 100%, the director of Department of Revenue shall levy sufficient mills to complete the financing of the foundation programs.
	Public School Supplemental Permissive Levy	None	75-6922	Any dollar amount in the permissive area of public school financing above 9 mills for elementary and 6 mills for high school will be financed by a uniform state wide mill levy set by the Director of the Department of Revenue. Applies to all taxable property in the State.
	C O U N T Y W I D E E D U C A T I O N A L T A X E S			
	High School Taxes			
	General	15 mills	75-6913	A tax of 15 mills levied annually on all taxable property, unless a levy of less than 15 mills is sufficient to finance the total amount of the foundations programs for all high school districts in the county. No high school district within a county levying less than 15 mills shall receive any distribution of state equalization aid.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Transportation	No Limit	75-7021	The county-wide transportation levy may b set in order to raise the total amount required by the budget after deducting an estimated total receipts, cash balance and state transportation reimbursements. Provided, however, that the amount to be raised by such a tax levy shall not be 2/ of the total of each high school budget. (See District Transportation Fund Levy)
	Retirement	No Limit	75-7204	A tax will be levied by the county on all taxable property in the county to provide for the district's contribution to social security, teacher's retirement (5 1/4% of salary), and public retirement obligation (4.9% 1973; 5.2% 1975 including .3% for administration).
	Emergency Tax (applies only to county high school)	No Limit	75-6730	Should the board of trustees find that there are insufficient funds to maintain the operation of the school, emergency warrants may be issued. A tax levy may b made to retire the warrants.
	Elementary Taxes			
	Common School	25 mills	75-6912	The revenue collected from this levy is t be apportioned to the support of the foundation programs of the elementary school districts in the county and any amount collected above the requirements of the county foundation program shall be paid to the state equalization aid accoun

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Retirement	No Limit	75-7204	Same as High School.
	Vocational-Technical Tax			
	Vocational-Technical Education	1 mill	75-7709	The levy may be imposed in those counties authorized by statute to have vo-tech schools-authorized counties; Silver Bow, Lewis and Clark, Cascade, Missoula, and Yellowstone counties.
	Debt Service	No Limit	75-7128	The county commissioners must levy an annual tax on all school districts having bonds outstanding sufficient to pay the interest and principal on bonds becoming due during the coming year. A separate levy must be set for each issue of bonds. Applies to all taxable property in the district issuing the bonds.
	D I S T R I C T E D U C A T I O N A L T A X E S			
	High School Taxes			
	General	No Limit	75-6717	A levy must be set by the county commissioners on all taxable property within the district required to finance the final budget of said districts.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Additional Voted Tax	No Limit	75-6923	Nothing is construed as preventing any school district from voting additional levy for high school purposes in accordance with the general school laws pertaining to additional levies.
	Insurance	No Limit	82-4309	School districts shall have the authority to levy an annual property tax in the amount necessary to pay the premium for insurance.
	Adult Education	1 mill	75-7207	If additional monies are needed for adult education program approved by the State Superintendent of Public Instruction, the county commissioners may levy a tax of notmore than 1 mill on all taxable property in the district.
	Transportation Fund	No Limit	75-7021	The remainder of the budget is an obligation of the high school district, common school district supporting a high school, or of a county high school, exclusive of those districts maintaining their own high schools, county commissioners shall make a levy of mills sufficient to raise the needed amount.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Bus Depreciation Fund	No Limit	75-7024	Each district owning school buses may levy a tax to create a reserve fund, to purchase replacement buses not to exceed 20% per year of the original cost of the buses. Applies to all taxable property in the district.
	Debt Service	No Limit	75-7128	The net debt service fund levy required shall be reported to the county commissioners and levy shall be made by the commmissioners on all taxable property in the district.
	Building Reserve	No Limit	75-7206	When authorized by district trustees the county superintendent shall report such a reserve fund and the ensuing levy requirement to the county commissioners to be levied on all taxable property in the district.
	Elementary School Taxes			
	General Additional Permissive	9 mills	75-6922	Only after the satisfaction of the county budget board that special circumstances exist which justify additional expense above the foundation program, it shall be the duty of the county commissioners to fix and levy a tax not to exceed 9 mills. Applies to all taxable property in the district.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Additional Voted Tax	No Limit	75-6923 82-4309	Additional levy made for the maintenance or furnishing of additional facilities may be made if authorized by an election by the voters of that district.
	Insurance	No Limit	84-4309	(See remarks on High School District levies).
	Tuition	No Limit	75-7201 75-7021	Determined by totalling the actual expenditures from the district general fund, retirement fund and debt service fund and dividing the amount determined by the ANB of the district for the current fiscal year and subtracting the total of the per ANB amount allowed by statute that represents the foundation program, plus the per ANB amount determined by dividing the state financing of the district permissive levy by the ANB of the district.
	Transportation Fund	No Limit	75-7018	After deducting all estimated receipts from the elementary budget the balance of the budgets shall be paid out of receipts from a tax levied upon all taxable property of the school district.

L E V Y L I M I T A T I O N S

LEVY NO.	FUND OR PURPOSE	MAXIMUM RATE OR AMOUNT	LAW	REMARKS
	Bus Depreciation		75-7021-7024	(See High School District Bus Depreciation Fund Reserve Tax)
	Debt Service	No Limit	75-7128	(See Remarks on Vo-Tech Debt Service Tax).
	Building Reserve Fund	No Limit	75-7206	(See Remarks on High School District levies).
	Community College Taxes			
	General	3 mills	75-8132	County Commissioners fix a levy of 3 mills on all taxable property in the district.
	Additional Voted	No Limit	75-8131	Should the trustees adopt a budget larger than funds available from regular sources, they may, with approval of the electors in the district, levy an additional tax.
	Insurance	No Limit	82-4309	(See Remarks on High School District Levies).
	Capital Expenditures	No Limit	75-8122	With approval of the voters, may issue bonds for the use of capital expenditures.
	Debt Service	No Limit	75-7128	(See Remarks on Vo-Tech Debt Service Fund Tax)
	Building Reserve	No Limit	75-7206	(See Remarks on High School District Levies).